

# FYE 2009 Review - Annual Financial Report

School District: Rockcastle County  
 Audit Firm Name: White & Associates, PSC  
 Date: 2/10/2010  
 1st Audit Reviewer: Ken Smith  
 2nd Audit Reviewer:

Date Generated: February 17, 2010 1:42:32 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,823,041.41	2,823,041.41	0.00	2,823,041.00	0.41	
Revenue (State) - 3900 (On-Behalf Payments)	2,740,357.68	4,674,009.97	-1,933,652.29	0.00	4,674,009.97	
Revenue (State) - 3XXX (Not 3900)	14,980,476.92	14,980,476.92	0.00	19,654,487.00	-4,674,010.08	
Revenue (Federal) - 4XXX	39,817.25	39,817.25	0.00	39,817.00	0.25	
Total Revenues	20,583,693.26	22,517,345.55	-1,933,652.29	22,517,345.00	0.55	
Expenditures-Not including Transfers Out or On Behalf	17,939,385.41	17,939,385.41	0.00	22,613,395.00	-4,674,009.59	
Expenditures-On Behalf	2,740,357.68	4,674,009.97	-1,933,652.29	0.00	4,674,009.97	
Total Expenditures	20,679,743.09	22,613,395.38	-1,933,652.29	22,613,395.00	0.38	
Excess (Deficiency) of Revenues Over Expenditures	-96,049.83	-96,049.83	0.00	-96,050.00	0.17	
Other Financing Sources - Not Transfers In	163,154.25	163,154.25	0.00	163,154.00	0.25	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	163,154.25	163,154.25	0.00	163,154.00	0.25	
Net Change in Fund Balance	67,104.42	67,104.42	0.00	67,104.00	0.42	
Beginning Fund Balance - July 1	3,400,850.46	3,400,850.46	0.00	3,400,850.00	0.46	
Ending Balance - June 30	3,467,954.88	3,467,954.88	0.00	3,467,954.00	0.88	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	2,740,357.68	4,674,009.97	-1,933,652.29	4,674,010.00	-0.03	See audit report, page 38, note O
On-Behalf Expenditures by Fund	2,740,357.68	4,674,009.97	-1,933,652.29	4,674,010.00	-0.03	See audit report, page 38, note O
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	2,616.99	2,616.99	0.00	2,617.00	-0.01	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	5,000.00	-5,000.00	This is "Revenue from Intermediate Sources" per audit report.
Revenue (State) – 3XXX (not 3900)	868,912.65	868,912.65	0.00	868,913.00	-0.35	
Revenue (Federal) – 4XXX	2,486,610.09	2,486,610.09	0.00	2,486,610.00	0.09	
Total Revenues	3,358,139.73	3,358,139.73	0.00	3,363,140.00	-5,000.27	
Expenditures-Not including Transfers Out and not 0280	3,346,724.73	3,346,724.73	0.00	3,346,725.00	-0.27	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,346,724.73	3,346,724.73	0.00	3,346,725.00	-0.27	
Excess (Deficiency) of Revenues Over Expenditures	11,415.00	11,415.00	0.00	16,415.00	-5,000.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	57,085.00	57,085.00	0.00	57,085.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	73,500.00	73,500.00	0.00	73,500.00	0.00	
Total Other Financing Sources, Uses and Transfers	-16,415.00	-16,415.00	0.00	-16,415.00	0.00	
Net Change in Fund Balance	-5,000.00	-5,000.00	0.00	0.00	-5,000.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-5,000.00	-5,000.00	0.00	0.00	-5,000.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	265,505.00	265,505.00	0.00	265,505.00	0.00	
Total Revenues	265,505.00	265,505.00	0.00	265,505.00	0.00	
Expenditures-Not including Transfers Out	60,571.00	60,571.00	0.00	60,571.00	0.00	
Total Expenditures	60,571.00	60,571.00	0.00	60,571.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	204,934.00	204,934.00	0.00	204,934.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	204,934.00	204,934.00	0.00	204,934.00	0.00	
Total Other Financing Sources, Uses and Transfers	-204,934.00	-204,934.00	0.00	-204,934.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	241,609.00	241,609.00	0.00	241,609.00	0.00	
Revenue (State) – 3XXX	704,918.00	704,918.00	0.00	704,918.00	0.00	
Total Revenues	946,527.00	946,527.00	0.00	946,527.00	0.00	
Expenditures-Not including Transfers Out	853,555.94	853,555.94	0.00	0.00	853,555.94	Classification difference between audit and AFR
Total Expenditures	853,555.94	853,555.94	0.00	0.00	853,555.94	
Excess (Deficiency) of Revenues Over Expenditures	92,971.06	92,971.06	0.00	946,527.00	-853,555.94	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	92,971.06	92,971.06	0.00	946,527.00	-853,555.94	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	-92,971.06	-92,971.06	0.00	-946,527.00	853,555.94	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	17,553.65	17,553.65	0.00	17,554.00	-0.35	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	17,553.65	17,553.65	0.00	17,554.00	-0.35	
Expenditures-Not including Transfers Out	240,604.12	240,604.12	0.00	240,604.00	0.12	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	240,604.12	240,604.12	0.00	240,604.00	0.12	
Excess (Deficiency) of Revenues Over Expenditures	-223,050.47	-223,050.47	0.00	-223,050.00	-0.47	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	371,405.06	371,405.06	0.00	371,405.00	0.06	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	57,085.00	57,085.00	0.00	57,085.00	0.00	
Total Other Financing Sources, Uses and Transfers	314,320.06	314,320.06	0.00	314,320.00	0.06	
Net Change in Fund Balance	91,269.59	91,269.59	0.00	91,270.00	-0.41	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,555,548.00	-1,555,548.00	Difference to be determined
Ending Balance - June 30	91,269.59	91,269.59	0.00	1,646,818.00	-1,555,548.41	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	Debt service fund - not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	548,477.00	-548,477.00	
Total Revenues	0.00	0.00	0.00	548,477.00	-548,477.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,402,033.00	-1,402,033.00	
Total Expenditures	0.00	0.00	0.00	1,402,033.00	-1,402,033.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-853,556.00	853,556.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	853,556.00	-853,556.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	853,556.00	-853,556.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	Permanent Fund - not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	25,000.00	-25,000.00	
Ending Balance - June 30	0.00	0.00	0.00	25,000.00	-25,000.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	25,171,418.64	27,105,070.93	-1,933,652.29	27,658,548.00	-553,477.07	Differences explained above
Total Expenditures - Governmental Funds	25,181,198.88	27,114,851.17	-1,933,652.29	27,663,328.00	-548,476.83	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-9,780.24	-9,780.24	0.00	-4,780.00	-5,000.24	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	163,154.25	163,154.25	0.00	163,154.00	0.25	
Net Change in Fund Balance - Governmental Funds	153,374.01	153,374.01	0.00	158,374.00	-4,999.99	
Beginning Fund Balance - July 1 - Governmental Funds	3,400,850.46	3,400,850.46	0.00	4,981,398.00	-1,580,547.54	
Ending Fund Balance - June 30 - Governmental Funds	3,554,224.47	3,554,224.47	0.00	5,139,772.00	-1,585,547.53	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	443,371.97	443,371.97	0.00	443,372.00	-0.03	
Total Operating Revenues	443,371.97	443,371.97	0.00	443,372.00	-0.03	
Expenditures-Not including Transfers Out or On-behalf	1,477,799.98	1,562,604.98	-84,805.00	1,665,777.00	-103,172.02	
Expenditures-On Behalf	103,172.21	103,172.21	0.00	0.00	103,172.21	
Expenditures - Depreciation Only (Fund 81)	0.00	30,860.24	-30,860.24	30,860.00	0.24	
Total Operating Expenses	1,580,972.19	1,696,637.43	-115,665.24	1,696,637.00	0.43	
Operating Income (Loss)	-1,137,600.22	-1,253,265.46	115,665.24	-1,253,265.00	-0.46	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,993.16	1,993.16	0.00	1,993.00	0.16	
Revenue (State) - 3XXX	16,786.00	16,786.00	0.00	119,958.00	-103,172.00	
Revenue (State) - 3900 (On-Behalf Payments)	103,172.21	103,172.21	0.00	0.00	103,172.21	
Donated Commodities - 4550	0.00	78,422.00	-78,422.00	78,422.00	0.00	
Revenue (Federal) - 4XXX, not 4550	998,539.00	998,539.00	0.00	998,539.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	18,471.00	-18,471.00	This is "Purchase of Capital Assets" per audit report.
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,120,490.37	1,198,912.37	-78,422.00	1,217,383.00	-18,470.63	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-17,109.85	-54,353.09	37,243.24	-35,882.00	-18,471.09	
Beginning Net Assets - July 1	151,575.90	151,575.90	0.00	191,501.00	-39,925.10	Fund 51 - balance per prior year audit - difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	629,058.00	-629,058.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	134,466.05	97,222.81	37,243.24	784,677.00	-687,454.19	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	443,371.97	443,371.97	0.00	443,372.00	-0.03	Differences explained above
Total Operating Expenses - Proprietary Funds	1,580,972.19	1,696,637.43	-115,665.24	1,696,637.00	0.43	
Operating Income (Loss) - Proprietary Funds	-1,137,600.22	-1,253,265.46	115,665.24	-1,253,265.00	-0.46	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,120,490.37	1,198,912.37	-78,422.00	1,217,383.00	-18,470.63	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-17,109.85	-54,353.09	37,243.24	-35,882.00	-18,471.09	
Net Assets, July 1, 2008 - Proprietary Funds	151,575.90	151,575.90	0.00	820,559.00	-668,983.10	
Net Assets, June 30, 2009 - Proprietary Funds	134,466.05	97,222.81	37,243.24	784,677.00	-687,454.19	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	103,172.21	103,172.21	0.00	103,172.00	0.21	See audit report, page 38, note O
Fund 51 - On-Behalf Expenditures	103,172.21	103,172.21	0.00	103,172.00	0.21	See audit report, page 38, note O
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	32,602.56	1,345,088.76	-1,312,486.20	1,345,089.00	-0.24	See audit report, page 32, note D
Depreciation Expense - Fund 81	0.00	30,860.24	-30,860.24	30,860.00	0.24	See audit report, page 32, note D

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	2,843,529.89	4,777,182.18	-1,933,652.29	4,777,182.18	0.00	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 38, note O - \$4,777,182
On-Behalf Payments (Audit - KDE Web)	-2,843,529.89	-4,777,182.18	1,933,652.29	-4,777,182.18	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	32,602.56	1,345,088.76	-1,312,486.20	0.00	1,345,088.76	
Change Total assets	-32,602.56	-1,345,088.76	1,312,486.20	0.00	-1,345,088.76	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-32,602.56	-1,345,088.76	1,312,486.20	0.00	-1,345,088.76	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	30,860.24	-30,860.24	0.00	30,860.24	
Change Total assets	0.00	-30,860.24	30,860.24	0.00	-30,860.24	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-30,860.24	30,860.24	0.00	-30,860.24	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Total Deductions - Fixed Assets	32,602.56	1,375,949.00	-1,343,346.44	0.00	1,375,949.00	
Change in Total Fixed Assets	-32,602.56	-1,375,949.00	1,343,346.44	0.00	-1,375,949.00	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-32,602.56	-1,375,949.00	1,343,346.44	0.00	-1,375,949.00	